

Previous references.

File No. 82 of 02-03
Serial Nos. 1-10.

1902.

(Gen. Fin.)

Later references.

P 24E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-10.

Part B. for

SUBJECT.

Audit of the Accounts of the Victoria Hospital
Bangalore by a Govt. Auditor.

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Requesting to be informed what other accounts are required to be
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Enquiring what Acc. require audit, the Establishment of the Contingent
Bills of the Institution being audited monthly in the Comptroller's Office.
- Sl. 3. No. Gr. 75 d/ 10-8-03. From the Sen. Surgeon, & San. Commr.
Pointing out the items that have to be ~~checked~~ annually checked
by the Govt. Auditor in the Victoria Hospital, Bangalore.
- Sl. 4. FL 586 d/ 27-8-03. To the Comptroller.
Forwarding copies of the above letter for information.
- Sl. 5. No. 1541 d/ 9-9-03. From the Comptroller.
Stating that the check of the Hospital Accounts is best done by depart-
mental Officers, versed in the technicalities of the Diet etc and not by
Acct. Officers.
- Sl. 6. No. 1146 d/ 29-10-03. To the Sen. Surgeon & San. Commr.
Requesting for a detailed report why the checking of the Diet etc, and

that of the Hospital Accounts, could not be done by departmental Officers, conversant with such matters.

1. 7. No. 407. d. 29-1-04. From the Sen. Surgeon & San. Commr.
Furnishing a report in the matter of auditing of the
Accounts of the Victoria Hospital.

1. 8. Fl. 2191. d. 16-2-04. To the Comptroller.

Enquiring when the outside audit work now on hand, will be completed, so that the audit of the Accounts of the Victoria Hospital may be taken up.

1. 9. No. ~~4704~~¹⁹⁸ d. 24-2-04. From the Comptroller.

Stating that the outside Audit work will be completed by the end of the month; and that the audit of the Accounts of the Victoria Hospital, will be taken up if Govt. Consider it urgent.

1. 10. Fl. 2587-8. d. 22-3-04. To the Comptroller & the Sen. Surgeon.
Requesting the Comptroller to arrange for early Audit of the Accounts of the Victoria Hospital.

OFFICE OF THE DEWAN OF MYSORE
REVENUE AND GENERAL, DEPARTMENTS.

Short Office Note.

*Subject

Letter No. ⁴⁴⁷⁰ ~~2623~~ dated ^{5th March} ~~20th February~~
1902 requesting arrangements
being made to have the accs
of Victoria Hospital to be aud.

The Comptroller, in part order
8749 of 29.4.01 was asked to
787-92 report when he would begin the
inside audit and the rules with
a finally ~~let~~ issued.

The Senior Surgeon in charge
asked requested the Govt to have
accounts of the Victoria Hosp
audited and the Secretary
desired to know as to how the
General question of outside a
stand ^{stood} & whether the Victoria Hos
was one of the dep^{ts} proposed
be subjected to such aud.

Further report from the Comptroller
has not yet been received, draft
~~submitted~~ calling upon the Comptroller
to submit his report is submitted.

H. 11

28/10/02

12

6/11/02

The Comptroller reports that
the outside audit work was com-
menced in the month of Aug 1901
and that the accounts of the Prov
Stationery Dept & of Dist^o Treasuries,
Bangalore, Mysore & Shimoga have
been audited & an auditor at
the request of the Military Asst^o
was also deputed to audit the Impl
Service Regiment accounts, ~~the the audit~~ which is
incomplete and is still under correspon-

He submits a copy of the rules issued
for the examination of the Dist^o
Treasuries & states that no rules
are necessary for auditing other
offices as those embodied in Comptroller's
Office Manual have been adopted.

Sub^d
H. 11

The outside audit system

is dragging on its course -

The case in question
is the Annual audit
of the accounts of the Victoria
Hospital. It is a very
important institution
the auditing of its accounts
from time to time, is
not every year
desirable. A beginning
may at once be made

& the Comptroller required
to arrange specially
for sending an auditor
there

Draft put up
& subd to Mr. J. S. J.
H
16/5/03

This delay is most unsatisfactory. Issue the order
J. S. J.
Note
H 18/5/03

Aug
18/5/3

The Comptroller requests to be informed what other accounts
are required to be audited as the Establishment the Contingent
bills of the institution are, received and audited monthly

in his office.
Subd. with a
oft. asking the Senior
Surgeon to furnish
the information required
by the Comptroller
RHK
10/7.

Done the draft
N
13/7/03

The Senior Surgeon was accordingly asked and in reply he states that in regard to the checking of the diet sheets, it is not possible to have it done in his office - and that consequently a requisition was made for an audit of these items as well as the accounts of the Hospital comprising the "Cash receipt" & the "Cash payment" in which all the cash transactions of the Hospital are recorded.

The Senior Surgeon also adds that in Madras the checking of the diet sheets & used to be done in the Surgeon General's office.
Subd. with office. — R the Secretary
RHK
21/8/03.

N
21/8/03

The Comptroller states that the check of the Hospital accounts is best done by departmental officers versed in the technicalities of the diet sheet. That this appears to be from the Senior Surgeon's letter to be done elsewhere by the departmental agency; that no reason is assigned why it should not be done here also; that, in his office, there are only two accountants for the outside audit of the whole Province & that the checking of the Hospital accounts would be laborious for one man to complete within a reasonable time.

Subd. A trial may be made as

proposed by the Comptroller -
 Meanwhile, the Senior
 Surgeon may arrange
 for the checking of
 sheets by Departmental
 Agency, at proper intervals,
 as is reported to be done in Madras.
 The Secretary

29/9/03

Perhaps we may await the result
 of the case of Dr Fernandez. An audit
 by an outside agency ~~has~~ could probably
 be much more efficacious. Orders
 solicited.

25/9/13

To the Dewan,
 through the J. d. Councillor.

352
 25-9-03
 Camp Inspector

That is a word which
 as in 'Madras' ought to be
 done in the Senior Surgeon's
 office and it is not clear
 why 'the Senior Surgeon'
 says "it is not possible to
 have it done" in his office -

13233
 28.9.03.

Call for a detailed
 report on the mean 26/9/03
 while we may
 hope that the
 Dr Fernandez will
 be decided. Under

26/9/13

14. 7. 03
 Subd to the Secy for
 approval
 27/10/03

The Senior Surgeon was accordingly asked to
 furnish a detailed report in the matter of the audit
 of accounts of the Victoria Hospital. In reply he
 states that many years since the audit was done in the
 Surgeon General's Office in Madras and that as the
 practice was stopped, the audit is now being done in
 the Accountant General's Office.

BK
 9/2/04

N
 10/2/04

The Secretary

Referring to the last para of the
 Comptroller's letter N^o 1541 d: 9th Sept 1903
 please enquire when the outside
 audit work now on hand will be
 completed, so that the audit of
 the accounts of the Victoria Hosp^l
 may be taken up. BK 12/2/04

B.K. N. 12/2/04
 oft put up
 12/2/04
 BK

The Comptroller was asked accordingly. In reply he
 states that the work on hand viz. the Port. Rep^r Station
 Depot accounts etc. will be completed by the end of this
 month and that if the Port. consider that the audit of
 accounts of the Victoria Hospital at Bangalore is urgent
 the same will be taken up.

BK
 14/3/04

May an order be passed
 that the audit of the accounts

The Victoria Hospital
may be taken up
as early as possible.
Submitted to the
Secretary on
14/3/1904

Yrs please
&
15/3/04

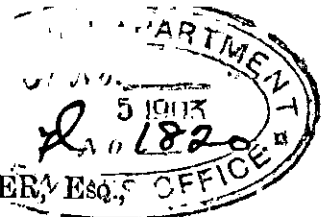
Draft subd.
D. 15/3/04.

Gen. 30]

GOVERNMENT OF MYSORE

From

189



E. B. SUBRAYER, Esq.,
Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Revenue Dept.

Serial No. 1.

Dated

Despatched 14-6-13

Received

General No. 7369
No. 1496
Enclosure No.

In reply to

SUBJECT.

Requests to be informed what other
acts are required to be
awaited in this Office of the
Victoria Hospital.

References (to be entered only in the
Dewan's Office).

H 2010 11

Ref. as put up
H 2010
11

No.

7319
T-496

~~OFFICE OF THE~~ COMPTROLLER OF MYSORE

Bangalore, 18th June 1903. 189

111

From

E. R. SUBRAYER, Esq., F.A.B.C.E.

Comptroller, Mysore Government.

To H. V. Nanjundappa, Esq., M.A.M.L.
Secretary to the Govt. of Mysore,

General and Revenue Dept-s

SIR,

With reference to Govt. Pro. No. 11:2010-1 of 21st 1903, requesting this office to arrange for the annual audit the accounts of the Victoria Hospital, Bangalore, I have the honor to state that the establishment and the contingent bills of this institution are received and audited monthly in this office according to the rules prescribed in the Civil Account Code. I therefore request that you will be so good as to intimate to this office what other accounts are required to be audited by this office.

I have the honor to be,

Sir,

Your most obedient servant,



Comptroller.



Is

Serial No. 2

The Senior Surgeon
and Sanitary Inspr. with the
Govt. of Mysore

Dated. 15-7-23
15-7-23

No. H 118.

With reference to the order of
Govt. No. H 2010-1 of 25th June 1923
regarding the audit &
~~audit the disbursement of an audit~~
~~to check the accounts of the Victoria~~
Hospital - Bangalore, has the honor

Inquire what
accounts require
audit, for the
Establishment &
the Contingent
bills of the institution
being as stated
by the Comptroller.
Audited monthly
in the Comptroller's
Office - & to request
that detailed
information
on the point
may be furnished
as early as possible

~~of that the Comptroller requests~~
to be informed what other accounts
are required to be audited by his
Office as the Establishment and
Contingent bills of the institution
are received and audited monthly
in his Office and to request that
the Senior Surgeon will be so good
as to favor this Office with

an

13/7/23

⁴ Early reply in the matter.

B. J.

Secretary

From,

Lt. Col. John Smyth M.D., I.M.S.

Offg. Senior Surgeon and Sanitary Commissioner,
with the Government of Mysore, Bangalore.

To,

H. V. Nanjundayya Esqr, M.A., M.L.

Secretary to the Government of Mysore,
Genl. and Rev. Departments, Bangalore.

Dated 10th August 1903.

No. G-75

Serial No. 3.

Sir,

With reference to your No. Fl. 118 dated 15th July 1903
I have the honor to forward, in original, the accompanying letter
No. 289 dated 1st instant received from the Surgeon in charge
Victoria Hospital Bangalore (to be obligingly returned) and
to state that in regard to the checking of the diet sheets, this
used to be done in Madras in the Surgeon General's office, but
it is not possible to have it done in this office, hence the re-
quisition for an audit of these items too.

I have the honor to be,

Sir,

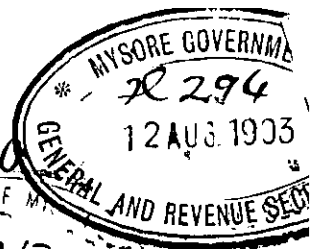
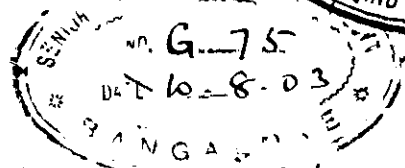
Your most obedient servant,



M.D.
Lt. Col. I.M.S.
Offg. Senior Surgeon & Sanitary Commr

C.V.

FROM



To H. V. Nanjundappa Esq. MA. AL.
Secy. to Govt
Genl & Rev. Dep't
Bangalore,

Dated

Despatched

Received

General No. _____
No.

Enclosure No. 1

Pointing out the items that
have to be annually checked
by the Govt. Auditor in the
Victoria Hospital, Bangalore.

[Signature]
Tril

12 8.03

[Signature]

18/8

5

Office Draft. (Docket.)

The Mysore Government,
General & Revenue Secretariat,
Revenue Branch:

To

The Comptroller, Mysore
Govt.

Serial No. 4.

Date of passing the draft

Date of despatch

H 586 27.8.03

Regd. No.

File No. & date (if any)

No. of Encls.

His letter No 7319-1496 dt
18th June 1903 stating that the
Establishment and the Contin-
-gent bills of the Victoria Hospital
are being audited monthly in
his office and requesting to be
informed as to what other
accounts are required to be
audited by his office.

With reference to the above
has the honor to forward
herewith copies of letter No.
75 dated 10th August 1903 and
of its enclosure, from the Senior
Surgeon and Sanitary Com-
-missioner in Mysore, point-
-ing out the items requiring
check annually by the
Govt Auditor, in the
Victoria Hospital, Bangalore.

By order

Comptroller
21/8/03

21/8/03
21/8/03
21/8/03

21/8/03
21/8/03

No 1341/2

OUTSIDE AUDIT.....DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 9th September 1903

From

E. R. SUBRAJYER, Esq., B.A.B.C.F.

COMPTROLLER, GOVT. OF MYSORE,

To

H. V. Manjunayya, Esq., M.A.M.L.
THE SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue

DEPT. S

Serial No. 57

SIR,

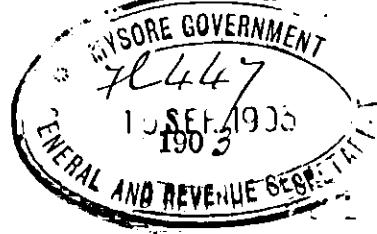
With reference to your No. 586 dated 27th August 1903 re the audit of accounts of the Victoria Hospital, I have the honor to state that in my office there are at present only two Accountants for the Outside Audit of the whole Province. The check of the Hospital Accounts is best done by departmental officers versed in the technicalities of the diet etc., and not by account officers. The work required to be done is apparently to see that each month's diet sheet has been correctly compiled from the orders of diet. This means that the Auditor should himself take the compilation for the twelve months of a year and agree with that prepared by the steward. This will be a laborious process for one man to complete within a reasonable time. The check as reported by the Senior Surgeon appears to be done elsewhere by the departmental agency and no reason has been assigned why it should not be done here also, and why this office should undertake this extraneous duty which cannot be done so satisfactorily by a mere Account Officer as by a departmental officer.

If Government however still consider that one of the Auditors of this office should do it a trial will be made after the Outside Audit work already on hand is completed.

I have the honor to be,
Sir,
Your most obedient servant,

E. R. Subrajyer
Comptroller.

Outside Audit DEPARTMENT.



From

THE-COMPTROLLER,
Mysore Govt.

To

THE SECY. TO GOVT. OF MYSORE,
General and Revenue Depto

Dated

September 03.

Despatched

9'

Received

No.

15711

No. 2.

SUBJECT MATTER.

*States that the check of the
Habitual Accounts is best done
by 'departmental officers versed
in the technicalities of the diet
etc and not by Account
Officers. . U*

*Ref
Encl V
10.9.03*

Refs put in G.O.P.B.-233-02-30 0

*157c
1*

Office Draft. (Docket.)

The Mysore Government,
General & Revenue Secretariat,
Revenue Branch:

To

The Senior Surgeon & Sanitary
Commr. B.M. Fort, Mysore

Date of passing the draft

29. 10. 03

Date of despatch

Regd. No.

H. 1146.

File No. & date (if any)

No. of Encls. 1

Serial No. 6.

With reference to the correspondence
ending with the Senior Surgeon & Sanitary
Commr. Letter No. 4. 75 of the 10th August
last, ^{about} the audit of the accounts
of the Victoria Hospital, Bangalore,
has the honor to state that it is not
clear why it is not possible to have
the checks of the disbursements, which
appears to be done in the Sur-
geon's office ^{in Madras}, conducted in
Senior Surgeon's office ^{here}, and that
the check of the Hospital accounts
would be ^{better} best done by depar-
-mental officers ^{converse} ~~versed~~

With such matters, and
~~the technicalities of the duties.~~
~~the task would involve a disproportionate~~
~~amount of labour on the part of~~
~~the auditor for an ordinary~~

audit officer from outside.

Under these circumstances, the
Senior Surgeon is requested
to be so good as to furnish a report
with a detailed report in the
matter.

Letter No. 289 of 1-8-03 from
the Surgeon in charge, Victoria
Hospital is herewith returned

B. J.

~~20/10/03~~
~~23/10/03~~
Secretary

~~23/10/03~~
23/10/03

compd
24/10/03

108

02 - 13.

211

A.

(Same as ~~1~~)

By

No. G. 407

Dated 29th January 1904.

From

Lt. Col. Percy W. Benson M.B., I.M.S.

Senior Surgeon and Sanitary Commissioner,

with the Government of H.M. the Maharaja of Mysore
Bangalore.

To

H.V. Nanjundayya Esqr. M.A.M.L.

Serial No. 7

Secretary to the Government of H.M. the Maharaja of
Mysore, Genl and Rev. Departments, Bangalore.

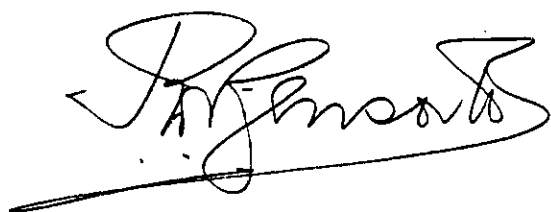
Sir,

With reference to No. FL 1146, dated 29th October 03,
requesting to furnish a detailed report in the matter of audit
-ing of accounts of the Victoria Hospital &c., I have the honor
to state that it is many years since the audit was done in the
Surgeon General's Office in Madras. Since the practice was
stopped, the audit has been done by the Accountant General's
Office.

I have the honor to be,

Sir,

Your most obedient servant,



Lt. Col. I.M.S.

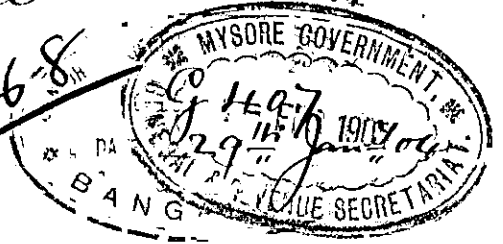
Senior Surgeon & San. Commr. M.G.

A.T.R.

From

1904

H: 126-8



I

H. V. Nanjundayya Esq.
M. A., M. L.
Secretary to the Government
of H. H. the Maharaja
of Mysore
General and Revenue Dept.
Bangalore

Furnishing a report
in the matter of auditing
of accounts of the Victoria
Hospital Bangalore called
for in Govt. Docket No. 1146
Dated 29th October 1903.

H. V.

Rev. Ref

1. 2. 3.

Refers put up

W. O.

6/2

Office Draft. (Docket.)

The Mysore Government,
General & Revenue Secretariat,
Revenue Branch:

To

The Comptroller & the
Joint Secy. to the Maharaja
of Mysore.

Date of passing the draft

Date of despatch

16/2/04

76

Regd. No.

File No. & date (if any)

76 2191

No. of Encls.

Serial No. 8

With reference to the last
para of his letter No. 1541 of 9th
September 1903 has the honor
to Enquire when the outside &
audit work now on hand will
be completed, so that the audit
of the accounts of the Victoria Hospi-
tal may be taken up.

B. O.

13/2/04
For Secretary

#704
Recd 9/8

Record DEPARTMENT.

12

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 22 February 1890.

From

Henry Eagles Esquire

E. R. SUBRAHER, Esq.,

Serial No. 9

Offg: COMPTROLLER, GOVT. OF MYSORE.

To

L. Ananthaswami Rao, Esquire B.A.

SECRETARY TO THE GOVT. OF MYSORE,

General & Revenue DEPT. S.

SIR,

In reply to your docket no. 712191 of the 16th Instant enquiring when the outside audit work now on hand will be completed so that the audit of the accounts of the Victoria Hospital may be taken up, I have the honor that the work on hand viz the Government Press and Station Depot accounts etc will be completed by the end of this month and that if the Government consider that the audit of the accounts of the Victoria Hospital at Bangalore is urgent the same will be taken up.

I have the honor to be,
Sir,

Your most obedient Servant.

H. Eagles

offg: Comptroller

[Signature]

13

Liberal
24.2.24

70-1424

Receiv DEPARTMENT

Ref. put up
8-11

~~CONFIDENTIAL~~

198

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,

Rev & Sec Dept.

Dated

Despatched *24.2.24*

Received

No. *4704*
Rec No. *198*

SUBJECT MATTER.

With ref to No
71 2191 of the 16th
Inst. stating that
the outside audit
work now on hand
will be completed
by the end of the
month - I think
I wish to consider
that the audit of
the accounts of the
Victoria Hospital
urgent. The same
will be taken up

Office Draft.

Progs. of the Govt. of H. H. the Maharaja
of Mysore.

File No. (if any) and its date—

Read : Serial No. 10

G.O. No. H. 2010-1 of the 25th
May 1903 requesting the Comptroller
to the Govt. of H. H. the Maharaja
of Mysore to arrange specially for
sending an auditor to audit the
accounts of the Victoria Hospital
Order: at Bangalore.

Correspondence existing with
letter No. $\frac{4704}{198}$ of ^{the} 22nd February 1904
from the Comptroller stating that the
outside audit work on hand, viz.,
the Government Prep and Stationery
Depot Accounts etc. will be com-
pleted by the end of February 1904 and
that if the Govt. consider that the
audit of the accounts of the Victoria
Hospital is urgent the same will be
taken up at once.

Order: - No. 712587-8 27/22/3/04
22

The Comptroller is requested that as
~~ordered in the proceedings~~ ^{to} ~~read above~~ he
will arrange to have ^{for} the audit of the
accounts of the Victoria Hospital taken
up as early as possible.

6/16/3/1804
Secretary

15/3/04.
To

The Comptroller
of the Port. of H. H. the Maharaja
of Mysore

- Senior Surgeon
in Mysore.

Camped, 21/3.